

**AMENDMENTS TO THE CLAIMS:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

**Listing of Claims:**

**Claims 1 - 15. (Canceled)**

16. (New) A memory card comprising:

a substrate having a main surface, a rear surface opposed of the main surface, a plurality of electrodes on the main surface and a plurality of external connection terminals on the rear surface;

a first semiconductor chip having a main surface and including a memory circuit and a plurality of bonding pads formed on the main surface, the first semiconductor chip being mounted on the main surface of the substrate;

a second semiconductor chip having a main surface and including a control circuit to control the memory circuit and a plurality of bonding pads formed on the main surface, the second semiconductor chip being stacked over the main surface of the first semiconductor chip;

first wires electrically connecting respective ones of the bonding pads of the first semiconductor chip with corresponding ones of the plurality of electrodes;

second wires electrically connecting respective ones of the bonding pads of the second semiconductor chip with corresponding ones of the plurality of electrodes; and

a resin sealing the first semiconductor chip, the second semiconductor chip, the first wires, the second wires and the plurality of electrodes.

17. (New) A memory card according to claim 16, wherein none of the second wires cross over any of the first wires with respect to a plan view of the stacking of the first and second semiconductor chips.

18. (New) A memory card according to claim 17, wherein the memory circuit is a flash memory.

19. (New) A memory card according to claim 18, wherein each of the first semiconductor chip and the second semiconductor chip has a rear surface, opposed to the main surface thereof, that is polished to reduce the thickness of each chip.

20. (New) A memory card according to claim 19, wherein the second semiconductor chip covers a plan view area that is smaller than that of the first semiconductor chip.

21. (New) A memory card according to claim 17, wherein each of the first semiconductor chip and the second semiconductor chip has a rear surface, opposed to the main surface thereof, that is polished to reduce the thickness of each chip.

22. (New) A memory card according to claim 21, wherein the second semiconductor chip covers a plan view area that is smaller than that of the first semiconductor chip.

23. (New) A memory card according to claim 17, wherein the second semiconductor chip covers a plan view area that is smaller than that of the first semiconductor chip.

24. (New) A memory card according to claim 16, wherein the memory circuit is a flash memory.

25. (New) A memory card according to claim 16, wherein each of the first semiconductor chip and the second semiconductor chip has a rear surface, opposed to the main surface thereof, that is polished to reduce the thickness of each chip.

26. (New) A memory card according to claim 25, wherein the memory circuit is a flash memory.

27. (New) A memory card according to claim 16, wherein the second semiconductor chip covers a plan view area that is smaller than that of the first semiconductor chip.

28. (New) A memory card according to claim 27, wherein the memory circuit is a flash memory.